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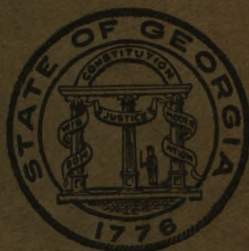
FOURTH ANNUAL REPORT

OF

JOHN C. HART

STATE TAX COMMISSIONER OF GEORGIA

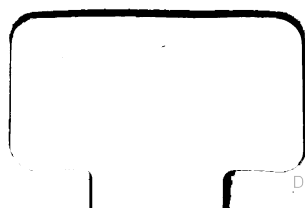
FOR THE YEAR 1917



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REPORT

TO HONORABLE WILLIAM A. WRIGHT,

Comptroller-General of the State of Georgia.

DEAR SIR:—In compliance with law the State Tax Commissioner herewith submits his report to you covering the year 1917.

THE EQUALIZATION TAX ACT.

This is the fourth year of the existence and operation of the Equalization Tax Act passed by the General Assembly of Georgia and approved by the Governor on August 14, 1913.

By Section 2 of that Act it is made the duty of the State Tax Commissioner to investigate all matters of taxation and recommend to the General Assembly, through the Comptroller-General, from time to time, such changes and alterations in the tax laws of the State as in his judgment he may deem best to bring about a more perfect, adequate and thorough system of taxation and valuation of property for State and county taxation. I have interpreted this requirement as limited by the terms of the Constitution of this State. In other words, I have not felt that I either had the authority as State Tax Commissioner, or even wise if I had the authority, at the present time, to recommend any radical changes in the constitutional scheme of taxation. I have maintained at all times since the passage of the Act that more could be accomplished through a wise administration of the law than by the enactment of

drastic laws. In other words, under our Constitution all property is subject to ad valorem taxation, and the important thing is to see that the mandate of the Constitution is complied with. This I say may be accomplished more effectively as an *administrative* feature than otherwise.

So impressed am I with the importance of improving the administration of the law I prepared last year, and the year before, a bill, requesting its enactment by the General Assembly, looking to that end. I again urge its importance and ask for its passage.

“A BILL

“To be entitled An Act amendatory of the tax laws of this State; providing for an annual convention of the several Boards of County Assessors of this State; providing for payment per diem to the members, and for other purposes.

“SECTION 1. Be it enacted by the General Assembly of the State of Georgia, and it is hereby enacted by authority of the same, that it shall be the duty of the State Tax Commissioner to call, annually, a convention of the Local Boards of Assessors of the State, to meet at the Capitol, the session to last not longer than two days, for the purpose of consultation, exchange and interchange of views, and to secure co-operation in the enforcement of the tax laws of the State, to the end that taxes may be laid justly, and uniformly collected on all property of the State.

“SEC. 2. Be it further enacted, that such members shall be paid a per diem of \$4.00 during such ses-

sion, when actually attending thereon, the per diem to be paid out of the Treasury of the State from funds not otherwise appropriated, and on the warrant of the Governor, countersigned by the Comptroller-General . . . ; provided, that the voucher shall be certified by the State Tax Commissioner.

“SEC. 3. Be it further enacted, that all laws in conflict with this Act be and the same are hereby repealed.”

The advantages which will result from an annual gathering of this sort could scarcely be estimated. If the Local Boards could get together annually, and as a result become acquainted with each other, and be made to understand and appreciate that it was the duty of every Board in every county in Georgia to secure a full and just return of property for taxation, and, more than all, that every Board would act in the perfect confidence that the Local Boards in the sister counties were actuated by the same spirit and purpose, there is not a particle of doubt but that taxable values in Georgia could be made to increase by many, many millions of dollars. As it is, with men scattered throughout the State, not even knowing each other, receiving property for taxation at varying per cents as to value will and does necessarily result in inequalities.

THIS YEAR'S TAX RETURNS.

The Digests for this year show gratifying results, and serve in a measure to largely demonstrate, what I have previously maintained, that as you improve the Local Boards, through practice and experience, to that end you aid and develop their efficiency.

Opponents of the Equalization Tax Act have criticised the Act as not reaching "invisible property," and as falling too heavily upon real estate. The returns this year show an increase over last of \$32,473,748.00; and while the return of real estate of this over last year shows an increase of \$3,604,284.00; money, notes and choses in action show an increase of \$3,021,420.00 over last year. The return of merchandise shows an increase of \$3,864,235.00. This return for this year, the largest in the history of the State except the first year following the passage of the Equalization Tax Act, shows that the Local Boards of Assessors are becoming more expert, resulting in better assessment and equalization of property.

I attach as Table No. 1 the consolidation of the Digests of the State:

	1913.	1916.	1917.
Improved Lands	\$195,363,510	\$240,974,478	\$244,574,762
Wild Lands	6,221,163	6,313,852	5,921,051
City Property	250,004,352	282,133,314	287,984,364
Shares in Bank	41,834,587	39,590,725	39,077,952
Stocks and Bonds	3,324,580	1,721,508	1,657,948
Shipping and Tonnage	304,578	232,838	132,539
Money and Solvent Debts	50,086,210	50,700,597	53,722,017
Building and Loan	370,470	443,165	364,517
Merchandise	41,032,904	40,382,636	44,246,871
Automobiles	3,517,242	5,907,680	9,787,605
Manufactories	40,063,655	43,774,044	47,296,694
Iron Works	1,077,651	1,493,990	2,516,016
Mines and Mining	156,806	320,456	98,470
Household Goods	26,293,203	27,635,236	28,925,339
Watches and Jewelry	1,629,990	1,517,226	1,627,129
Horses and Stock	41,079,702	41,103,859	44,860,688
Value of Dogs	309,642	170,538	178,830
Wagons and Tools	9,493,772	9,046,961	9,470,844
Cotton, Corn, etc.	1,199,995	951,564	890,427
Other Property	8,020,740	5,736,289	6,599,273
Defaulters, single	1,656,246	1,342,206	4,028,674
Aggregate on Digest	723,020,014	801,488,262	833,962,010
Railroad and other Corporation	144,953,723	152,647,808	157,697,806
Grand Aggregate	\$867,973,737	\$954,136,070	\$991,659,816

NUMBER OF ACRES OF IMPROVED LAND AND WILD LAND.

	1913.	1916.	1917.
Improved Lands	\$ 31,289,936	\$ 32,221,015	\$ 32,717,707
Wild Lands	3,958,732	3,599,272	3,350,138

The next table to which I call your attention is one showing the increases and decreases of the various counties of the State.

COUNTY	Aggregate Value Whole Property 1917	Aggregate Value Whole Property 1916	Gain	Loss	Average Value per Acre 1917	Average Value per Acre 1916
Appling	\$ 3,241,948	\$ 3,010,113	\$231,835		\$ 6.04	\$ 5.96
Bacon	1,932,710	1,773,791	158,919		6.35	6.61
Baker	1,569,510	1,537,171	32,339		4.67	4.70
Baldwin	3,454,775	3,358,196	96,579		6.10	6.11
Banks	1,687,600	1,642,328	45,272		8.16	8.16
Barrow	2,764,635	2,571,461	193,174		10.77	10.81
Bartow	7,115,078	7,054,753	61,325		11.24	11.21
Ben Hill	3,326,100	3,150,975	175,125		6.98	6.99
Berrien	8,125,606	7,205,064	949,445		8.23	8.09
Bibb	34,328,610	34,109,980	218,630		22.42	23.18
Bleckley	2,181,300	2,055,626	125,674		6.97	7.89
Brooks	7,147,548	7,030,203	117,345		9.85	9.96
Bryan	1,388,376	1,449,491		\$ 61,115	3.85	3.75
Bulloch	6,170,809	5,775,055	395,754		7.10	6.44
Burke	5,660,414	5,167,261	493,152		4.92	3.96
Butts	2,196,864	2,164,845	32,019		7.75	7.83
Calhoun	2,433,040	2,414,145	18,895		6.33	6.29
Camden	2,073,800	2,031,313	42,481		40.58	43.90
Campbell	2,825,731	2,807,954	17,777		10.70	10.82
Candler	1,694,384	1,658,529	35,835		6.96	6.91
Carroll	7,640,960	7,311,593	329,367		10.01	9.92
Catoosa	1,622,900	1,570,139	52,761		9.92	9.97
Charlton	1,558,768	1,479,862	78,906		3.24	2.91
Chatham	47,531,146	46,412,671	1,118,475		32.43	27.06
Chattahoochee	1,104,402	1,103,888	514	5,583	4.42	4.39
Chattooga	3,507,629	3,513,212			8.97	9.14
Cherokee	4,276,331	4,052,231	224,100		6.70	6.95
Clarke	13,719,275	13,778,525		59,250	22.79	22.23
Clay	1,472,955	1,583,051		110,096	5.16	5.49

COUNTY	Aggregate Value Whole Property 1917	Aggregate Value Whole Property 1916	Gain	Loss	Average Value per Acre 1917	Average Value per Acre 1916
Clayton	1,978,652	2,067,538		88,886	12.21	11.90
Clinch	2,586,754	2,494,484	92,270		2.08	2.71
Cobb	8,827,095	8,906,185		79,090	15.81	16.82
Coffee	5,807,226	5,384,967	422,259		5.67	5.56
Colquitt	6,511,482	6,318,696	192,786		8.19	8.15
Columbia	1,787,126	1,745,731	41,395		5.90	5.61
Coweta	8,374,512	7,820,441	554,071		9.29	9.10
Crawford	1,548,182	1,569,430		21,248	4.82	4.99
Crisp	5,025,867	4,879,493	146,374		8.52	8.20
Dade	1,474,708	1,435,772	38,936		3.26	5.44
Dawson	851,108	893,522		42,414	4.34	4.37
Decatur	7,906,257	7,359,289	546,968		5.30	5.31
DeKalb	16,321,225	14,341,030	1,980,195		29.42	35.90
Dodge	5,575,927	5,093,404	482,523		9.31	8.22
Dooly	4,557,459	4,096,902	460,557		8.97	8.64
Dougherty	8,838,984	8,633,718	205,266		7.15	7.29
Douglas	2,270,696	2,216,945	53,751		9.83	9.67
Early	5,239,295	5,094,740	144,555		8.45	8.66
Echols	933,301	877,353	55,948		3.10	2.34
Effingham	2,688,088	2,512,646	175,442		4.55	4.72
Elbert	4,198,067	4,042,750	155,317		6.81	7.00
Emanuel	5,103,388	4,904,644	198,744		5.92	5.04
Evans	1,686,315	1,631,603	54,912		6.93	6.74
Fannin	1,800,690	1,622,814	177,876		4.43	3.91
Fayette	1,602,554	1,597,189	5,365		7.28	6.88
Floyd	15,571,812	15,963,792		381,980	12.98	12.07
Forsyth	2,126,034	2,143,704		17,670	8.31	8.41
Franklin	2,701,528	2,735,194		33,566	6.70	9.01
Fulton	135,685,535	129,472,720	6,212,815		81.24	88.21

Gilmer	1,218,725	1,184,626	34,099	2,78	3,07
Glascok	699,035	666,815	32,220	3,89	4,00
Glynn	6,674,873	6,367,954	306,919	15,55	14,79
Gordon	4,284,141	4,313,767		10,75	10,78
Grady	3,521,820	3,430,452	46,598	5,95	5,08
Greene	3,628,280	3,363,858	264,422	6,91	6,07
Gwinnett	6,031,385	5,417,021	614,364	9,67	9,92
Habersham	2,662,950	2,465,225	197,725	8,15	8,22
Hall	8,488,206	8,273,915	214,291	9,91	11,63
Hancock	3,083,757	2,933,631	150,126	5,81	5,85
Haralson	3,097,595	2,943,576	154,019	6,49	7,59
Harris	3,048,909	3,334,956		5,39	6,34
Hart	2,376,628	2,383,608	286,047	8,29	7,11
Heard	1,533,120	1,556,296	6,980	5,47	5,64
Henry	3,583,598	3,497,966	23,176	8,65	8,61
Houston	5,096,328	4,935,606		6,72	7,32
Irwin	3,240,687	2,678,407		7,27	6,47
Jackson	4,758,013	4,658,556	99,457	10,08	10,23
Jasper	2,858,650	2,728,155	130,495	5,33	5,32
Jeff Davis	1,905,605	1,904,267	1,338	5,14	5,77
Jefferson	4,194,758	3,879,392	315,366	4,95	4,85
Jenkins	2,387,837	2,372,963	14,874	5,91	5,91
Johnson	2,377,039	2,321,024	56,015	5,97	6,04
Jones	2,070,652	2,031,153	39,499	5,43	4,48
Laurens	8,288,102	8,247,642	40,460	6,84	6,87
Lee	2,648,510	2,509,116	139,394	6,99	6,93
Liberty	2,991,161	2,637,379	353,782	4,49	4,82
Lincoln	1,409,623	1,228,850	180,773	4,72	4,42
Lowndes	10,015,584	9,433,923	581,661	7,79	7,33
Lumpkin	1,297,904	1,314,423		4,05	3,97
Macon	3,369,335	3,387,256		6,04	7,36
Madison	2,366,868	2,265,190	101,678	7,41	7,36
Marion	1,772,085	1,827,425	55,340	4,10	4,14

COUNTY	Aggregate Value Whole Property 1917	Aggregate Value Whole Property 1918	Gain	Loss	Average Value per Acre 1917	Average Value per Acre 1918
McDuffie	2,205,011	2,162,470	42,541		5.12	5.15
McIntosh	1,384,509	1,274,397	110,112		5.48	6.68
Meriwether	5,842,317	5,538,092	304,225		9.02	8.75
Miller	2,003,630	1,930,878	72,752		6.22	5.84
Milton	1,488,119	1,439,345	48,774		11.26	10.24
Mitchell	6,465,426	6,035,409	430,017		7.17	6.90
Monroe	3,690,952	3,576,933	114,019		5.51	5.52
Montgomery	2,987,318	2,806,645	180,673		7.74	7.65
Morgan	4,620,086	4,394,605	225,481		8.06	7.96
Murray	2,006,960	2,070,176		63,216	6.56	6.85
Muscogee	26,077,415	24,920,454	1,156,961		24.93	24.95
Newton	4,950,586	4,777,632	172,954		9.15	8.87
Oconee	1,758,046	1,824,210		66,165	8.17	9.07
Oglethorpe	3,468,716	3,101,787	366,929		5.84	5.74
Paulding	2,695,158	2,758,670		63,512	8.25	8.33
Pickens	1,452,987	1,456,641		3,654	3.70	3.93
Pierce	3,869,495	3,753,131	116,364		5.41	5.14
Pike	4,271,891	4,119,840	152,051		8.50	8.42
Polk	5,557,470	5,527,702	29,768		10.63	10.09
Pulaski	3,218,530	3,145,418	73,112		8.05	7.90
Putnam	3,077,088	2,948,042	129,046		6.77	6.77
Quitman	593,537	578,127	15,460		3.83	3.85
Rabun	1,232,307	1,216,293	16,014		5.33	5.03
Randolph	3,443,347	3,324,494	118,853		5.61	5.50
Richmond	32,589,993	31,395,223	1,194,770		12.25	11.90
Rockdale	2,291,207	2,302,036		10,829	11.41	11.27
Schley	1,256,250	1,242,680	13,570		6.04	6.27
Scriven	3,426,848	3,047,961	378,887		4.25	4.15
Spalding	6,264,860	5,803,848	461,012		10.63	10.62
Stephens	2,066,317	1,970,311	96,006		6.78	7.51

Stewart	3,023,362	3,003,866	21,996	5,45	5.56
Sumter	8,108,195	7,999,010	109,185	8.56	10.12
Talbot	2,003,697	1,912,981	90,716	3.97	3.52
Taliaferro	1,383,280	1,304,818	78,462	6.93	6.03
Tatinal	3,751,710	3,484,615	267,095	6.47	6.54
Taylor	1,834,212	1,768,890	65,832	3.83	3.70
Telfair	4,201,320	3,715,890	485,430	8.43	8.42
Terrell	4,021,656	4,002,489	19,167	7.03	7.00
Thomas	9,807,325	9,334,866	472,459	9.87	9.83
Tift	4,012,311	3,645,863	366,548	8.36	8.05
Toombs	3,687,441	3,183,692	503,749	7.40	7.20
Towns	727,422	730,137		5.18	5.32
Troup	9,255,287	8,301,720	953,567	7.11	7.01
Turner	3,105,185	2,887,277	217,908	7.67	7.45
Twiggs	1,479,724	1,380,449	99,275	4.41	4.25
Union	901,678	974,912		3.35	3.35
Upson	3,295,535	3,140,350	155,185	6.36	6.71
Walker	5,151,270	5,305,887		9.83	9.75
Walton	4,699,855	4,383,766	316,089	8.93	8.52
Ware	7,134,112	7,272,350		4.96	4.56
Warren	1,877,066	1,822,701		4.55	4.55
Washington	6,011,196	5,651,539	359,657	5.80	5.65
Wayne	4,225,116	3,970,424	254,692	6.06	5.95
Webster	1,052,775	1,071,325		5.14	4.88
Wheeler	1,878,658	1,781,282	97,386	7.33	6.72
White	1,347,973	1,343,859	4,114	5.20	5.11
Whitfield	5,670,113	5,495,638	174,475	7.57	8.39
Willcox	3,169,227	2,812,724	356,503	7.62	7.33
Wilkes	4,170,891	4,097,510	73,381	5.84	5.80
Wilkinson	1,986,937	1,813,670	173,267	3.58	3.51
Worth	4,426,222	4,325,797	100,425	6.49	6.47
Totals	\$833,962,010	\$801,488,262	Net increase..\$32,473,748	\$7.47	\$7.47

A number of Digests were sent in which were considerably out of line as I thought, with the other Digests of the State, but believing that it was within my authority and that the policy of having the Local Board to correct their own shortcomings the better one, I returned these Digests to the Local Boards, pointing out what I thought were injustices to the other counties of the State. I am pleased to say that the Local Boards of such counties re-assembled and corrected voluntarily the complaints lodged against them. This feature I regard as of prime importance, and no doubt resulted in a larger increase of taxable values than had I ordered an increase on any particular species of property. This authority should be explicitly granted by the Legislature to the State Tax Commissioner, for it is far better to have the Local Boards correct by "re-assessment" than for the State Tax Commissioner in the first instance to order an equalization in a given county by the addition of a per centum on any particular species of property. Authority, of course, should remain with the State Tax Commissioner, where the Local Boards refuse to co-operate with the State Tax Commissioner, to accomplish equalization by ordering that a per centum be added.

THE NATIONAL TAX ASSOCIATION.

The National Tax Association met in Atlanta, Ga., November 13-16 inclusive. Representatives were present from forty-three States. This association is the foremost body of men in the United States, if not in the world; devoting thought, research and their time to the study of the intricate subject of taxation. The official registration showed there were in attendance 240 representatives, including

W. H. S.

delegates from the District of Columbia, the Province of Manitoba, Canada, and the Empire of Japan. Many instructive and illuminating papers were read and discussed; all looking to the betterment and improvement of the levying and collecting of taxes.

This association has appointed a committee which meets in 1918, with the purpose in view of framing a model tax system, bringing about many features of uniformity between the States, and avoiding the overlapping of jurisdictions.

The personnel of this committee is such as to insure results which will command the support of all thoughtful students of taxation, and is bound to produce a profound impression on future tax legislation throughout the country.

CONCLUSION.

Perhaps in no time in the history of the world has the problem of taxation been so important as today. This applies to Nation, to State, to County, and to Municipality. The world now deals in billions, and the enormous debt, created by the nations in this well-nigh world-wide war, can be paid only by taxation of the people. The load is a staggering one. In proportion to the magnitude of the debt is the importance of enacting and maintaining a just and equitable system of taxation, to the end that the common burdens be equably and fairly borne.

Respectfully submitted,

JOHN C. HART,
State Tax Commissioner.

W. H. S.

